

**IN THE CLAIMS:**

Please amend the claims as follows:

Cancel claims 1-7.

8. (New) A signal processing apparatus which performs recording or reproduction of information on or from a recording medium which is constituted by a tape, a supply side reel which supplies said tape, and a take-up side reel which takes up said tape supplied from said supply side reel thereon, characterized by comprising:

first calculation means for calculating, on the basis of a rotation period of said supply side reel or said take-up side reel, a first length of said tape wound on said supply side reel and a second length of said tape wound on said take-up side reel;

acquisition means for acquiring a total length of said tape from a memory section built in said recording medium; and

second calculation means for correcting said first length or said second length by using the total length of said tape, and calculating a remaining amount of said tape that is recordable or reproducible, and characterized in that:

said second calculation means multiplies said first length or said second length by a value gotten by dividing the total length of said tape by a sum of said first length and said second length, and obtains a resultant value as the remaining amount of said tape.

9. (New) A signal processing method for a signal processing apparatus which performs recording or reproduction of information on or from a recording medium which is constituted by a tape, a supply side reel which supplies said tape, and a take-up side reel which takes up said tape supplied from said supply side reel thereon, characterized by comprising:

a first calculation step of calculating, on the basis of a rotation period of said supply side

reel or said take-up side reel, a first length of said tape wound on said supply side reel and a second length of said tape wound on said take-up side reel;

an acquisition step of acquiring a total length of said tape from a memory section built in said recording medium; and

a second calculation step of correcting said first length or said second length by multiplying said first length or said second length by a value gotten by dividing the total length of said tape by a sum of said first length and said second length to calculate a remaining amount of said tape that is recordable or reproducible.

10. (New) A recording medium on which is recorded a computer-readable program for a signal processing apparatus which performs recording or reproduction of information on or from the recording medium which is constituted by a tape, a supply side reel which supplies said tape, and a take-up side reel which takes up said tape supplied from said supply side reel thereon, said program being characterized by comprising:

a first calculation control step of controlling calculation, based on a rotation period of said supply side reel or said take-up side reel, of a first length of said tape wound on said supply side reel and a second length of said tape wound on said take-up side reel;

an acquisition control step of controlling acquisition of a total length of said tape from a memory section built in said recording medium; and

a second calculation control step of controlling a calculation of a remaining amount of said tape that is recordable or reproducible, performed by correcting said first length or said second length by multiplying said first length or said second length by a value gotten by dividing the total length of said tape by a sum of said first length and said second length.

11. (New) A program for a signal processing apparatus which performs recording or

reproduction of information on or from a recording medium which is constituted by a tape, a supply side reel which supplies said tape, and a take-up side reel which takes up said tape supplied from said supply side reel thereon, characterized by causing a computer to execute processing including:

a first calculation control step of controlling calculation, based on a rotation period of said supply side reel or said take-up side reel, of a first length of said tape wound on said supply side reel and a second length of said tape wound on said take-up side reel;

an acquisition control step of controlling acquisition of a total length of said tape from a memory section built in said recording medium; and

a second calculation control step of controlling a calculation of a remaining amount of said tape that is recordable or reproducible, performed by correcting said first length or said second length by multiplying said first length or said second length by a value gotten by dividing the total length of said tape by a sum of said first length and said second length.